Annual Report 2016 – 2017







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Interpreter service

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5 September 2017

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5 September 2017

The Honourable Dr Anthony Lynham MP Minister for State Development and Minister for Natural Resources and Mines Level 17, 61 Mary Street BRISBANE QLD 4000

Dear Minister

I am pleased to present the Annual Report 2016-2017 for the Surveyors Board of Queensland.

I certify that this Annual Report complies with:

the prescribed requirements of the Financial Accountability Act 2009 and the Financial and Performance Management Standard 2009, and

the detailed requirements set out in the Annual report requirements for Queensland Government Agencies.

A checklist outlining the annual reporting requirements can be found at page 40 of this annual report or accessed at www.sbq.com.au.

Yours sincerely

Peter Sippel

Chair

Surveyors Board of Queensland

Chair's foreword

It is my privilege to present the annual report of the activities of the Surveyors Board of Queensland for the period July 2016 – June 2017. Primary responsibilities of the Board under the *Surveyors Act 2003* centre on the protection of the public interest, through ensuring that surveys are performed to appropriate standards by competent registered persons, thereby maintaining the confidence of the public in the survey profession.

The Board, in undertaking its role as the registering authority for surveyors, participates actively within the industry through presentations at conferences and workshops across the state for organisations such as Surveying & Spatial Sciences Institute and Queensland Spatial & Surveying Association. Twice a year the Board facilitates an industry forum which includes representatives of professional and business associations, government and academic organisations.

The Board participates in committees, including:

- Destination Spatial, responsible for attracting new entrants to the profession.
- 3D QLD Taskforce which is currently developing a roadmap to guide necessary reforms across cadastral systems/processes within government and industry to enable realisation of a survey accurate digital cadastral foundational data set identified as being critical to the digital economy of Queensland. Surveying.
- Surveying, Planning and Spatial Science Industry Advisory Group to the Surveying discipline of the University of Southern Queensland.

Through participation in these various collaborative opportunities the Board maintains a strong information exchange with registrants of all types.

Each year at annual renewal of registration each registrant is required to provide a declaration that they are maintaining the necessary competency to be registered in their appropriate category. To provide the Board further confidence, ten percent of registrants in each category are requested to provide a career episode report (CER) that demonstrates in practical terms how they have maintained their competency against relevant framework criteria. These CER's are reviewed by peer registrants.

As a further initiative, the Board continues to visit ten percent of registered consulting cadastral surveyors at their offices. For the first time this year, the Board sought cooperation from the Mines Inspectorate to include site visits to mining operations, thus allowing the Board to interact with registered mine surveyors responsible for preparing statutory mine plans at their place of employment. These visits were well received by surveyors and provided critical insight to the Board in undertaking its duties.

A matter which was reinforced to the Board as a result of the mine site visits was the extensive information contained in the statutory mine plans and the fact these plans are deposited in the Mines division of the Department of Natural Resources and Mines each year as a statutory record. The Board's understanding is that nothing further is done with these plans once deposited with the Department. The Board encourages the Minister to consider inclusion of the spatial information included in these plans in future spatial open data frameworks as there is apparent value in this spatial information in areas such as resource development, infrastructure and environmental planning as well as risk and economic management.

This year has seen the formal implementation of the new fees and charges structure, as approved by government, which provided timely additional funds to be available to fund the Board operations. Review of the Board financial report for the year demonstrates the timeliness of this restructure, given the significant deficit outcome. A major reason for this deficit is the substantial cost of undertaking investigations following complaints of alleged professional misconduct by registrants. In instances where the Board appoints a Professional Conduct Review Panel to hear charges of professional misconduct, and the charges are found, the Board can recover the costs of the investigation. However, it is concerning to the Board that if the highest level of disciplinary action is taken by referral to QCAT, the potential exists for no such reimbursement of costs in whole or part to be available if the charges are proven. The Board considers this matter requires some attention by Government to ensure funds expended in protection of the public can be recovered where misconduct is proven.



On behalf of the Board, I acknowledge the support of our staff in enabling the Board to be in the best position possible to fulfil its statutory obligations.

Half way through this last year, board member Callum McNaughton resigned from the Board due to moving interstate for employment. Callum is a registered mining surveyor and initially participated on the Board as an invited representative to assist the Board in matters pertaining to mine surveyors for which the Board has registration responsibility. He was subsequently appointed as a member of the Board. The Board acknowledges Callum's passion and commitment to his profession and strong contribution during his time on the Board.

Following Mr McNaughton's resignation, the Board sought recommendations from the Australian Institute of Mines Surveyors for appropriate persons to serve as an invited advisor on matters pertaining to mine surveyors, and Mr Ken Cross now assists the Board.

This last year has also seen the completion of Mr Dennis Gregor's term of appointment to the Board. Dennis served most of his time on the Board in the role of chief examiner which he fulfilled with a high degree of diligence and commitment and the Board similarly acknowledges his significant contribution to his profession.

To my fellow Board members, I acknowledge their respective contributions over the past year to the Board mission as well as commitment to ensuring that the professional standards of both new and existing registrants are maintained. Board members ongoing service ensures the public can have a high level of confidence in the services delivered by a person registered under the *Surveyors Act* 2003.

Peter Sippel Chair



To ensure the public has confidence in the profession of surveying and the integrity of the Queensland cadastre.

Purpose

The Board is an independent body corporate established under the Surveyors Act 2003 (the Act) to:

• protect the public by ensuring surveys are carried out by registrants in a professional and competent way

- uphold the standards of practice within the profession
- maintain public confidence in the profession.

The Board is required to act independently, impartially and in the public interest.

Functions

Under the Act, the Board's functions are to:

- establish competency frameworks for qualifying persons for registration and registration endorsements
- accredit entities for assessing the competency of persons under the competency frameworks
- assess applicants for registration and registration endorsements
- register persons and issue registration certificates
- keep a register of registrants
- monitor registrants' compliance with disciplinary conditions of registration
- authorise investigations, whether because of a complaint or on its own initiative, of registrants' professional conduct
- take disciplinary proceedings against registrants
- refer disciplinary matters, for hearing, to professional conduct review panels and QCAT
- perform other functions given to the Board under the Act or another Act.

Acronyms

AIMS	Australian	Institute of	of Mine	Surveyors
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BOSSI Board of Surveying and Spatial Information of New South Wales

CER Career Episode Report

CPD Continuing Professional Development

CRSBANZ Council of the Reciprocating Surveyors Boards of Australia and New Zealand

DNRM Department of Natural Resource and Mines
QCAT Queensland Civil and Administrative Tribunal
QSSA Queensland Spatial and Surveying Association

QUT Queensland University of Technology SSSI Surveying and Spatial Sciences Institute USQ University of Southern Queensland



Management structure

The qualifications and experience of the Board members is listed below as is the expiry date of their term of office. All Board members are appointed by the Governor in Council.

The Board comprises six surveyors and two other members. Of the surveyors

- three must be cadastral surveyors
- one must be directly involved in teaching surveying
- one must be a departmental cadastral surveyor and
- one must be a surveyor.

The two other Board members represent the interests of the community.

The Executive Officer and Secretary is Mr Murray Fox, an Accountant who provides the Board with financial and administrative experience which has been gained in both regulatory and member based organisations.

Board members

Peter Sippel B.App.Sc (Surv), Reg Surv (Cad, Cons), FSSSI

Peter Sippel holds a degree in Bachelor of Applied Science (Surveying) and is registered as a Cadastral Surveyor in both Queensland and New South Wales. He is a member of the Surveying and Spatial Sciences Institute and a fellow of the Urban Development Institute, Australia (Queensland division). Peter works in the Brisbane office of THG. He has over 30 years' experience in the surveying/spatial sciences industry and has a keen interest in contributing within his community and profession.

Glenn Campbell, B.Sc., B.App.Sc (Surv), PhD, Reg Surv (Cad)

Glenn currently lectures in surveying and spatial science at the University of Southern Queensland. He is a Registered Cadastral Surveyor with experience in urban and rural practice.

John Carroll, B.Surv (Hons 1). Reg Surv (Cad, Cons)

John is the Managing Director at North Surveys Pty Ltd, a Queensland based company with offices in Brisbane, Gladstone and the Sunshine Coast. North Surveys is a specialist infrastructure survey company that supplies engineering, mapping, hydrographic, laser scanning technology and land surveying disciplines to private and government organisations throughout Queensland. John has been involved in numerous survey and town planning projects throughout Queensland and practices mainly in residential development and large infrastructure projects.

Karen Norton, B.Surv (Otago), Reg Surv (Cad, Cons)

Karen is a Director and Part Owner of the surveying consultancy firms MPA Surveying and Hoffmann Surveyors, which sees her managing operations in both the Gladstone and Rockhampton regions. She is hands on in her role managing clients and staff from small scale to large construction projects, engineering projects for the private and public sector and provides specialised cadastral expertise on numerous projects all over Queensland. She holds a degree in Bachelor of Surveying from Otago University and has over 20 years' experience in the surveying industry in New Zealand, NSW and Queensland.

Russell Priebbenow, PhD (UQ), B.Surv (Hons), FSSSI, Reg Surv (Cad)

Russell is the Director of Cadastral and Geodetic Services in the Department of Natural Resources and Mines. He has over 35 years of public sector experience in surveying and mapping, including more than 25 years involvement with legislation and policy. Russell regularly represents the Department at surveying seminars, conferences and committee meetings. He is also the Queensland member of the national Intergovernmental Committee on Surveying and Mapping.

Callum McNaughton B.Tech (Surv) Reg Surv (Mining O, UC, UM)

Callum holds a degree in Bachelor of Technology (Surveying) from University of Southern Queensland (USQ). Callum is a registered Surveyor with three mining endorsements. His experience in the mining industry extends over 19 years across underground and open cut coal, and underground metalliferous sectors. Callum currently operates his own mine surveying consultancy business throughout the eastern states of Australia and internationally. Callum is an active member and Director of the Australian Institute of Mine Surveyors promoting the profession of mine surveying through the country.

Darlene Skennar, Barrister-at-Law, LLB (Hons) (QIT), LLM (QUT)

Darlene was admitted as a barrister of the Supreme Court of Queensland in 1988 and has practiced as a barrister continuously from 1989 to date. She has a general practice with a focus on property law and estate law. She was a member of the Pharmacists Board of Queensland for eight years.

Neesha Pierce BA (UQ), LLB, LLM (QUT), JP (Qual)

Neesha is admitted as a solicitor of the Supreme Court of Queensland and has practiced as a commercial litigator in private practice and more recently as an in-house lawyer. She has experience in the areas of mining, banking and finance and insolvency law. Currently she works for a large healthcare service provider where her focus is on compliance, contract and property law. Prior to working as a lawyer, Neesha worked for the government in the areas of disability and children services.

Board meetings

The Board meets every six to eight weeks to address the business of the Board. In 2016-17, eight Board meetings were convened.

Board meetings attendance

Member	Eligible to attend	Attended in 16-17	Original appointment date	Appointment ends
Peter Sippel, Chair	8	6	4 October 2007	30 June 2017
Glenn Campbell	8	7	4 April 2006	6 July 2019
John Carroll	8	8	2 October 2007	26 November 2017
Karen Norton	8	8	7 July 2016	6 July 2019
Russell Priebbenow	8	7	1 February 2006	26 November 2017
Callum McNaughton	4	4	3 September 2015	31 December 2016
Darlene Skennar	8	7	1 April 2010	6 July 2019
Neesha Pierce	8	7	3 September 2015	26 November 2017



The business of the Board is dealt with in four categories, each with an assigned Board Member:

Administration	Convenor	Russell Priebbenow
Complaints	Convenor	John Carroll
Education & Registration	Convenor	Karen Norton
	Chief Examiner	Glenn Campbell
Renewal	Convenor	Callum McNaughton and
		Russell Priebbenow

During 2016-17 the Board invited senior government representatives, and industry representatives from the private and educational sectors to address the Board and expand on specific issues relevant to surveying and the spatial industry. The Board also welcomed new registrants and recognised the careers of a number of Emeritus Surveyors. The Board has an 'open meeting' policy, with registered persons and the public able to attend Board meetings on a pre-arranged basis.

Board remuneration

The amounts listed below represent actual payments made during the 2016-2017 financial year.

Member	Meeting Fees	Special assignment fees	Total
Peter Sippel, Chair	3,040	16,215	19,255
Glenn Campbell	2,800	7,400	10,600
John Carroll	3,200	6,600	9,800
Karen Norton	3,200	3,200	6,400
Russell Priebbenow	0	0	0
Callum McNaughton	1,600	3,560	5,160
Darlene Skennar	2,800	1,000	3,800
Neesha Pierce	2,800	1,400	4,200

Russell Priebbenow is the departmental representative on the Board and is not paid fees for the Board duties he performs.

Administration

The Board is supported by the following staff:

Executive Officer and Secretary Murray Fox B.Bus (Accy)

Administration and Registration Officer Rebecca Martin

Training Advocate Stephen Steggall B.Surv, M App Sc

Major board achievements

Progression of registration

During 2016-2017, seventeen (17) surveying graduates demonstrated their competency and progressed to surveyor registration. Also, six (6) registered surveyors progressed their registration status and received a cadastral, engineering or mining endorsement.

At the date of this report, one hundred and twenty-eight (128) surveying graduates were in the process of demonstrating their competency against the surveyor framework and nine (9) surveyors were demonstrating

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competency against an endorsement framework. A further nine (9) surveyors are in the process of completing their Professional Assessment Project (PAP) for an endorsement.

Board operations

The main operational activities of the Board are to register surveyors, review competence against the competency frameworks and receive and investigate complaints.

Registration & endorsement

Registration categories

Emeritus Surveyor

The Act provides for the following categories of registration:

cover is required.

Surveying Associate	A Surveying Associate is a competent surveying technician.
Surveying Graduate	A Surveying Graduate is competent in technical aspects of surveying, and has successfully completed a tertiary course of at least three years fulltime duration acceptable to the Board.
Registered Surveyor	A Registered Surveyor has achieved full recognition as a professional surveyor and has considerable experience in general surveying.
Registered Surveyor with endorsements	A Registered Surveyor may specialise in one or more aspects of surveying. Endorsements that are currently approved by the Board are cadastral (land), engineering, mining and consulting. A consulting surveyor endorsement is required when a surveyor wishes to operate as a business that provides cadastral surveying services to the public. Appropriate professional indemnity insurance cover is required.
Corporation	An Australian corporation wishing to provide surveying services may be registered as a surveyor. The corporation is required to employ or have as an executive officer a surveyor with a consulting endorsement. For additional endorsement/s,

An Emeritus Surveyor has retired from active surveying practice, but wishes to retain their links with the profession.

the company must employ a surveyor, registered with the relevant endorsement (cadastral, engineering, or mining). Appropriate professional indemnity insurance



Registration statistics

The following tables show the number of Queensland registrants, by category, at 30 June in each year from 2015 to 2017.

2016 Total	Description Registration Categories	Male	Female	2017 Total
460	Surveying Associate	465	6	471
			_	
2//	Surveying Graduate	236	12	248
802	Surveyor	764	9	773
1,548	Total	1,465	27	1,492
	Endorsements			
545	Cadastral	493	5	500
94	Engineering	88	1	89
88	Mining O	88	0	88
45	Mining UC	39	0	39
52	Mining UM	47	0	47
243	Consulting	220	2	222
	Total 469 277 802 1,548 545 94 88 45 52	Total Registration Categories 469 Surveying Associate 277 Surveying Graduate 802 Surveyor 1,548 Total Endorsements 545 Cadastral 94 Engineering 88 Mining O 45 Mining UC 52 Mining UM	Total Registration Categories Male 469 Surveying Associate 465 277 Surveying Graduate 236 802 Surveyor 764 1,548 Total 1,465 Endorsements 545 Cadastral 493 94 Engineering 88 88 Mining O 88 45 Mining UC 39 52 Mining UM 47	Total Registration Categories Male Female 469 Surveying Associate 465 6 277 Surveying Graduate 236 12 802 Surveyor 764 9 1,548 Total 1,465 27 Endorsements 545 Cadastral 493 5 94 Engineering 88 1 88 Mining O 88 0 45 Mining UC 39 0 52 Mining UM 47 0

Description	2015	2016	2017
Corporations registered as surveyors (includes consulting endorsement)	149	157	146
Corporation Endorsements			
Cadastral	157	147	144
Engineering	5	5	5
Mining O (open cut)	1	1	2
Mining UC (underground coal)	1	1	1
Mining UM (underground metalliferous)	1	1	0
Emeritus Surveyor	139	148	150

Competency assessment

The Board's competency frameworks provide the basis for assessment of competency for registration and endorsement of registration. The Board completed a detailed review of the frameworks, except for the consulting endorsement, during 2013. The Board continues to monitor progress in technology and surveying practices to ensure the frameworks remain relevant.

Renewal of registration

Applicants for renewal of registration are required to make a solemn declaration that they have maintained their competency. A ten percent random selection of registered persons is required to submit Career Episode Reports (CERs) in advance of their application for renewal. The purpose of the CERs is to demonstrate the applicant's competency in terms of certain aspects of the competency frameworks. The CER is assessed by a Board appointed assessor who is an experienced member of the profession.

The Board acknowledges the dedication and contribution of the following CER assessors for 2016-17:

Mr Philip Anderson Mr Robert Bulgarelli Mr David Campbell Mr Ken Cross Mr Chris Jeavons Mr Stephen Pedwell

Mr Gary Robertson Mr Mathew Ross

In addition to the CERs, a further ten percent of consulting cadastral surveyors were selected for a site visit from Board members. The Board hopes that the site visits provide an opportunity for open communication between surveyors and Board members on key current issues in the profession.

All registered surveyors are still expected to maintain their knowledge and skills by further studies, attendance at relevant training courses, and/or participation in various conferences on offer.

Overseas applicants

The qualifications of overseas applicants seeking cadastral registration are assessed by the Bureau of Overseas Qualifications and Assessments to determine equivalence to an Australian four-year surveying degree in accordance with guidelines developed through an arrangement with the Council of the Reciprocating Surveyors Boards of Australia and New Zealand (CRSBANZ). In November 2013, CRSBANZ released the publication Attributes of Surveying Degree: Australia and New Zealand. This publication identified the core content of a land surveying degree and represents the basis on which overseas degrees are assessed. The qualifications of non-cadastral overseas applicants are assessed by the University of Southern Queensland to determine equivalence to an Australian three-year surveying degree.

From the period 1 July 2016 to 30 June 2017, the Board approved and registered seven (7) applicants with overseas qualifications as Surveying Graduates.

Reciprocal registration (interstate)

Since 1892, there has been a reciprocal registration agreement between the various registration authorities within Australia and New Zealand for cadastral (land) surveyors. Under this agreement, which is consistent with the *Mutual Recognition Act 1992*, surveyors who are registered in an Australian state or territory, or in New Zealand, are able to gain registration in any of these jurisdictions. During 2016-17, the Board registered seven (7) surveyors with a cadastral endorsement under the reciprocal agreement.

For many years the Board has had a Memorandum of Understanding (MOU) with the Board of Surveying and Spatial Information (BOSSI) of New South Wales setting out reciprocal registration rights for mine surveyors between Queensland and New South Wales. During 2014-15 this Memorandum of Understanding was expanded to include the Western Australian Mines Survey Board. This agreement supports the growing demand for recognition of mine surveyors, and allows for free movement between mines in the three states. During 2016-17, no mine surveyors sought registration under the MOU.

Register of surveyors

The Board maintains a register of surveyors. The public part of the register is available on the Board's website at www.sbq.com.au. In addition, the website provides information on registered surveyors providing cadastral surveying services to the public.

Education & professional training

The Board maintains a close working relationship with tertiary institutions and professional bodies, encouraging appropriate academic standards, continuing professional education and research.

Tertiary courses

The Board monitors the tertiary surveying courses offered within Queensland to ensure the competencies of graduates from those courses meet the Board registration requirements. The Board continues to maintain a close



professional relationship with Queensland universities. In addition, the Board recognises courses in Australia and New Zealand accredited by other Boards who are members of CRSBANZ.

Industry group meetings

The Board facilitated one industry group meetings during the year with representatives from academia, government and professional associations to provide feedback on Board activities and advise of any initiatives the Board is proposing. These meetings provide a forum for open communication and allow the Board to interact with the profession and its representatives.

Complaints & discipline

The Act enables the Board to investigate written complaints about the professional conduct of a registrant in carrying out, or in relation to, a survey.

Professional conduct

Professional conduct includes:

- the registrant's competency to carry out surveys
- the quality or accuracy of surveys
- compliance with disciplinary conditions of registration
- compliance with the Act, Code of Practice, the *Survey and Mapping Infrastructure Act 2003* or survey standards under that Act.

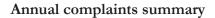
In dealing with complaints, the Board seeks to protect the public interest.

The Board utilises the skills of experienced members of the profession to investigate complaints from the public. The Board has a list of approved investigators and has provided the investigators with training relating to the gathering and recording of evidence.

Complaints categories

There are four complaint categories used by the Board:

- 'Minor' matters are assessed through in-house review and consultation. This category also includes complaints the Board reasonably believes to be frivolous, vexatious or trivial under Section 85 (2) of the Act.
- 'Of note' matters are resolved informally between the Board and the registered person the focus is on addressing the cause of the problem, including through introduction of quality assurance processes, and specific training or counselling. Section 86 of the Act applies in these cases.
- 'Of concern' signifies a matter where the registered person is alleged to have committed a substantial breach of professional conduct. Under Section 89 of the Act, following an investigation a Professional Conduct Review Panel (PCRP) of the Board is set up to determine whether disciplinary actions will be taken under Section 91.
- 'Serious' matters involve allegations of professional misconduct that has serious consequences, or allegations of significant continuing misconduct. The Board draws up charges which are heard before a Professional Conduct Review Panel or the Queensland Civil and Administrative Tribunal (QCAT).



At the date of this report the Board has assessed the category of complaints on hand and closed during the year to be:

Category	2015 - 2016	2015 - 2016	2016 - 2017	2016 - 2017
Minor	0	2	1	3
Of Note	0	1	1	1
Of Concern	0	2	0	0
Serious	3	1	3	4
Total	3	6	5	8

A summary of the complaints position for 2016-17 is listed below:

Complaints carried over from 2015-16	3
New complaints received in the year	+10
Less finalised complaints	- 8
Complaints remaining under review	5

Of the three complaints remaining open at the end of the 2015-16 year, two were finalised and the Board continues to monitor the surveying work of one corporation. Of the ten new complaints received during 2016-17, six have been finalised and two have been investigated and disciplinary action commenced. The remaining two complaints are still being reviewed by the Board as they were received late in the year. In addition to the above, the Board received a number of telephone enquiries about the actions of surveyors which did not proceed to formal written complaints.

The Board works proactively with the Department of Natural Resources and Mines to seek clarification from the certifying surveyor where irregularities are noted on plans lodged with the department.

Discipline

Case 1

After receipt of information indicating that cadastral surveys were being performed by a surveying graduate without the supervision of a registered cadastral surveyor, the Board appointed an independent investigator to determine if there was evidence of cadastral surveys being performed by the surveying graduate for a fee. Following investigation, the matter was referred to a PCRP. The PCRP hearing was held in July 2016 and the charges were proven. A fine and costs order of \$14,860 was imposed.

Case 2

The Board received a complaint about the professional conduct of a consulting cadastral surveyor. The Board appointed an investigator to report on the evidence into the claim that the surveyor had claimed the work of another surveyor as his own. Following an investigation, the Board referred the matter to a PCRP. The PCRP hearing was held in July 2016 and the charges were proven. A costs order of \$5,526 was imposed.

Case 3

The Board received an official complaint from the Department of Natural Resources and Mines concerning the professional practices of a surveying corporation. The Board appointed an investigator to identify if connection had been made to a survey mark listed on the lodged plan. Following investigation, the matter was referred to a PCRP. The PCRP hearing was held in November 2016 and the charge of showing a connection to a survey mark when the survey did not connect to the mark was proven. A fine and costs order of \$9,925 was imposed.



Case 4

The Board received information that a surveying associate was carrying on a business providing cadastral surveying services to the public when not a consulting cadastral surveyor. The Board appointed an independent investigator to determine if there was evidence a cadastral surveying business was being operated by the surveying associate. Following investigation, the matter was referred to a PCRP. The PCRP hearing was held in February 2017 and the charges were proven. A costs order of \$6,666 was imposed.

Case 5

The Board received an official complaint from the Department of Natural Resources and Mines concerning the professional practices of a surveying corporation. The Board appointed an investigator to identify what survey marks and evidence were in the field and if those marks were accurately located. Following investigation, the matter was referred to a PCRP. The PCRP hearing was held in March 2017 and the charges were proven. A fine and costs order of \$8,615 was imposed.

Code of practice

The Board periodically reviews and where necessary updates the Code of Practice for surveyors, which:

- provides guidance on appropriate professional conduct for surveyors;
- covers matters such as compliance with survey standards, professional competence, professional
 conduct, personal conduct, client relations, conflict of interest, and responsibilities regarding employees
 natural and built environment and business practice;
- underpins professional surveying practice in Queensland; and
- serves to promote public confidence in surveyors and surveying.

A copy of the Code of Practice is available on the Board's website.

Public protection & awareness

The Board undertakes public awareness activities to promote its existence and responsibilities to the public.

The Board's website www.sbq.com.au is its main vehicle for public awareness activities. The website is continually reviewed and updated as new policies are developed or existing policies reviewed. In addition to the policy update, the website homepage features information about matters of interest for the public and registered persons. The webpage advises the public on complaint procedures and what issues the Board can investigate.

The Board has continued the process of sending personalised email communiqués to registered persons, using the contact details held in the register. This process permits more timely communication between the Board and registered surveyors on important matters.

To raise awareness among surveyors on issues of public interest, the Board attends a number of major surveying conferences held throughout Queensland.

Legislation

The Board provides advice on legislation affecting surveys, surveyors and the public interest.

The Board raises matters with the Minister responsible for administration of the Act where it considers improvements can be made to legislation that affects the services provided by surveyors, and/or the administration and regulation of the profession can be enhanced.

There were no ministerial directions given to the Board under section 32 of the Act during the financial year.



The Board retained the following key objectives for fulfilling its mission:

- setting and maintaining the competency standards for both technical competence and ethical/ professional conduct
- 2. building and evaluating competence to meet the standards through assessments, registration and renewal procedures
- 3. assurance of public confidence
- 4. communication to relevant audiences.

In February 2017, the Board held a strategic planning day to review past strategies, determine if amendments were necessary and to consider new strategies to achieve the Board's objectives in the future. One aim for the year was to produce a public awareness video about boundary surveys to assist the public understand the role of surveyors and that only registered cadastral surveyors can identify and mark boundaries. This video was produced and included on the Board webpage and YouTube.

The Board agreed to review the outcomes of competency assessments to determine if there were any issues or factors impacting on the progress of surveying graduates to surveyor. The outcome of the review was communicated to the two professional associations, SSSI and QSSA with the offer that the Board would assist with the development and delivery of educational programs for surveying graduates. The Board continued reviewing the consulting framework and its relevance to both the public and profession in order to determine what if any amendments may be warranted.

The Board will continue to clearly communicate via its webpage the Board's standards and expectations for professional practice. The Board will continue to publish a complaints summary to advise all registrants of the issues investigated by the Board and the outcome of the Board's decision including disciplinary hearing outcomes.

The Board, in association with other relevant bodies, continues to investigate ways to promote the profession to secondary school students via school career counsellors and provide assistance to both teachers and students about the roles and opportunities available within the profession.

Non-financial performance

By ensuring registrants' adherence with the Code of Practice and compliance with the competency framework the Board believes it has achieved its mission to protect the public and uphold the maintenance of professional standards. The Board's complaints process including the appointment of independent investigators is designed to ensure protection of the public and maintain public confidence in the profession. During the year, the number of complaints received increased in comparison to past years. Some of these complaints warranted investigation while for others the Board provided guidance and advice to the public about the role of the surveyor and why certain tasks were performed. The Board's work in the past year continues to contribute to maintaining the integrity of the cadastre, which is important for Queensland.



Financial performance

	Actual	Budget
Income		
Fees	508,742	581,010
Survey Infrastructure Fee	112,115	98,600
Other Income	74,943	39,770
Total Income from continuing operations	695,800	719,380
Expenditure		
Wage Related Expenses	345,877	337,485
Board Member Expenses	97,293	90,920
Education and Assessment	27,500	54,700
Complaints and Investigation Expenses	129,419	78,000
Administration Expenses	76,902	98,165
Rent and Outgoings	48,659	50,540
Total Expenditure from continuing operations	725,650	709,810
Operating Result from continuing operations	(29,850)	9,570
Other Comprehensive Income	-	-
Total Comprehensive Income	(29,850)	9,570

During the year the fee increase approved by the Minister in the previous financial year was applied. This fee increase was necessary as the Board had operated at a deficit for the previous five years. While an increase in registration renewal fees was received the financial result for the year was a deficit of \$29,850 due to significantly increased investigation costs resulting from the increased number of complaints received and one complaint which warranted lengthy and detailed investigation.

The Board's income for the year was 3.3% below budget with a variance of \$23,580. While registration fees were increased the increase only applied for half the year and therefore fee income was below the full year budget.

Total expenditure was \$15,840 or 2.2% above budget. Complaint investigation costs were \$51,419 over budget due to an increase in the number and complexity of complaints received and investigated by the Board during the year.

The Board is in a sound financial position with net assets of \$565,007 and the Board has budgeted for a small surplus for the 2017/2018 financial year.

Governance

Risk management and accountability

The Board is a small organisation and does not have a formal risk management or audit committee and there is no internal audit function. The Board and Executive Officer work closely together to monitor potential risk management issues and are responsible for the internal controls operating within the Board.

The Board monitors the many related government policies that apply to the operation of Statutory Boards in general. Due to the size and nature of the Board's activities many of these policies are not relevant to the Board and therefore no specific mention or reporting on the many unrelated polices has been included in this report.

There have been no external reviews or reports into the activities of the Board during 2016-17. No machinery of government change has had any direct impact on the Board or operations of the Board.

Public Sector Ethics Act

The Board's administrative procedures and management practices continue to have proper regard to the code of conduct with Board members and staff aware of the requirements and their responsibilities.

Human resources

The Board has three full-time staff and the Board is aware of the value and importance of staff retention in order to ensure consistency of service delivery. There has been no early retirement, redundancy or retrenchments during the reporting period.

Open data

The Board publishes on its website all relevant documents in order to maintain the standard of practice of surveyors in Queensland and hence protect the public in relation to surveying outcomes.

Consultancies

The Board engages either the Bureau for Assessment of Overseas Qualifications (for cadastral assessments) or the University of Southern Queensland to advise whether an overseas applicant for registration has an Australian equivalent degree. During the year the following amounts were paid for the assessment of overseas qualifications.

Bureau for Assessment of Overseas Qualifications \$2,960

Overseas travel

The Board did not incur any overseas travel related costs.

Information systems and record keeping

The Board has a State Archivist's approved record retention policy which outlines the retention and disposal requirements for the core business records of the Board. The Board is currently developing software to electronically deliver and record the renewal of registration.

Right to information

The Board did not receive any applications during the year for access to information under the Right to Information Act.



SURVEYORS BOARD

OF QUEENSLAND

FINANCIAL REPORT

FOR THE YEAR ENDED

30 JUNE 2017



SURVEYORS BOARD OF QUEENSLAND FINANCIAL STATEMENTS 2016-17

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General Information

These financial statements cover the Surveyors Board of Queensland which is constituted under Section 7 of the *Surveyors Act 2003* and is a Statutory Body within the meaning of the *Financial Accountability Act 2009*. The Board's principal function is the registration of Surveyors and matters associated therewith.

The Board performs the functions set out in the Act and is accountable to the Minister for Natural Resources and Mines.

The Board consists of 8 members appointed by the Governor in Council.

The head office and principal place of business of the Board is:

Kenlynn Centre Level 4, Unit 18 457 Upper Edward Street Spring Hill, Qld, 4000.

A description of the nature of the Board's operations and its principal activities is included in the notes to the financial statements.



Surveyors Board of Queensland Statement of Comprehensive Income For the year ended 30 June 2017

	Note	2017	2016
		\$	\$
Income			
Fees	3	508,742	457,867
Survey Infrastructure Fee		112,115	100,905
Other Income	_	74,943	45,769
Total Income from continuing operations	-	695,800	604,541
Expenditure			
Wage Related Expenses	4	345,877	338,260
Board Member Expenses	5	97,293	94,183
Education and Assessment	6	27,500	51,254
Complaints and Investigation Expenses	7	129,419	29,199
Administration Expenses	8	76,902	68,897
Rent and Outgoings	9	48,659	49,863
Total Expenditure from continuing operations	- -	725,650	631,656
Operating Result (Deficit) from continuing operations		(29,850)	(27,115)
Other Comprehensive Income		-	
Total Comprehensive Income		(29,850)	(27,115)
	_		

The accompanying notes form part of these accounts



Surveyors Board of Queensland Statement of Financial Position As at 30 June 2017

10 11	\$ 950,808 24,419 975,227	\$ 910,949 41,836
	24,419	41,836
	24,419	41,836
11 _	•	
	975 227	
	7 1 3922 1	952,785
12	22,421	31,711
_	22,421	31,711
	997,648	984,496
13	321,374	282,864
14	71,734	75,379
	393,108	358,243
14	39,533	31,396
	39,533	31,396
_	432,641	389,639
	565,007	594 , 857
	13 14	22,421 997,648 13 321,374 14 71,734 393,108 14 39,533 39,533 432,641

The accompanying notes from part of these accounts



Surveyors Board of Queensland Statement of Changes in Equity For the year ended 30 June 2017

	Notes	2017 \$	2016 \$
Balance 1 July 2016		594,857	621,972
Operating Result from Continuing Operations		(29,850)	(27,115)
Balance 30 June 2017	-	565,007	594,857

The accompanying notes from part of these accounts



Surveyors Board of Queensland Statement of Cash Flows For the year ended 30 June 2017

	Note	2017	2016
		\$	\$
Cash Flow from Operating Activities			
Cash receipts from operations		755,683	627,715
Cash payments applied in operations		(718,340)	(611,126)
GST received from customers		4,395	1,617
GST paid to suppliers		(23,587)	(24,160)
Interest received	-	21,708	23,462
Net Cash Provided by (used in) Operating Activities	15	39,859	17,508
Cash Flow from Investing Activities			
Payments for Plant & Equipment	-	-	(8,070)
Net Cash Provided by (used in) Investing Activities	-	-	(8,070)
Net increase/(decrease) in cash and cash equivalents Cash and cash equivalents at the beginning of the		39,859	9,438
financial year	-	910,949	901,511
Cash and cash equivalents at the End of the			
Financial Year	10	950,808	910,949

The accompanying notes from part of these accounts



1. Objectives and Principal Activities of the Board

The Board is an independent body corporate established under the Surveyors Act 2003. The objective of the Surveyors Board of Queensland is to ensure public confidence in the profession of surveying through proper administration of the Surveyors Act 2003 and meeting/implementing the following corporate objectives:

- 1. Setting and maintaining the competency standards for both technical competence and ethical / professional conduct.
- 2. Building and evaluating competence to meet the standards through assessments, registration and renewal procedures.
- 3. Assurance of public confidence.
- 4. Communication to relevant audiences.

2. Summary of Significant Accounting Policies

(a) Statement of Compliance

The Board has prepared these financial statements in compliance with section 42 of the *Financial and Performance Management Standard 2009*.

These financial statements are general-purpose financial statements and have been prepared on an accrual basis in accordance with Australian Accounting Standards and Interpretations. In addition, the financial statements comply with Queensland Treasury's Minimum Reporting Requirements for the year ending 30 June 2017, and other authoritative pronouncements.

With respect to compliance with Australian Accounting Standards and Interpretations, the Board has applied with those requirements applicable to not-for-profit entities, as the Board is a not-for-profit Statutory Body. Except where stated, the historical cost convention is used.

(b) Reporting Entity

The financial statements include the value of all revenues, expenses, assets, liabilities and equity of the Board.

(c) Agency Transactions and Balances

The Board acts as secretary and administrator for the Council of the Reciprocating Surveyors Boards of Australia and New Zealand (CRSBANZ). As the Board acts solely in a custodial role, the transactions and balances of CRSBANZ are not recognised in the Board's financial statements. The Board has no right to dispense CRSBANZ funds to accomplish the Board's objectives.

(d) Significant Accounting Judgments, Estimates and Assumptions

Accounting policies are selected and applied in a manner which ensures that the resultant financial information satisfies the concepts of relevance and reliability, thereby ensuring the substance of the underlying transaction and other events is reported.



In the application of Australian Accounting Standards, management is required to make judgments, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. The estimates and associated assumptions are based on historical experience and other various factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgments. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Significant Accounting Judgments

The Board has entered into a lease for premises as disclosed in Note 16 (a). Management has determined that all of the risks and rewards of ownership of these premises remain with the lessor and has therefore classified the lease as an operating lease.

Significant Accounting Estimates and Assumptions

The key estimate and assumption that has a significant risk of causing a material adjustment to the carrying amounts of certain assets and liabilities within the next annual reporting period is *Provisions for Employee Benefits*. Provisions for employee benefits payable after 12 months from the reporting date are based on future wage and salary levels, experience of employee departures and periods of service, as discussed in Note 1(n). The amount of these provisions would change should any of these factors change in the next 12 months.

(e) Revenue

Revenue is recognised when the Board is legally entitled to the income and the amount can be quantified with reasonable accuracy. Revenue from application and registration fees is recognised on an accrual basis and is only applied to that component of fees paid that relate to the current financial year. Revenues are recognised net of the amounts of goods and services tax (GST) payable to the Australian Taxation Office.

Investment income

Investment income comprises interest and is recognised as it accrues, taking into account the effective yield on the financial asset.

Asset sales

The gain or loss on disposal of all non-current assets and available-for-sale financial investments is determined as the difference between the carrying amount of the asset at the time of the disposal and the net proceeds on disposal.

In-kind donations

Where a physical asset is acquired for nil or nominal consideration the fair value of the asset received is recognised as revenue. Assets vested in the Board are recognised as revenue when control over the asset is obtained.

(f) Expenditure

All expenditure is accounted for on an accrual basis and has been classified under headings that aggregate all costs related to the category. Where costs cannot be directly attributed to a particular category they have been allocated to activities on a basis consistent with the use of the resources. Management and administration costs are those incurred in connection with administration of the Board and compliance with statutory requirements.



(g) Cash and Cash Equivalents

For the purposes of the Statement of Financial Position and the Statement of Cash Flows, cash and cash equivalents includes cash on hand, deposits held at call with banks, other short-term highly liquid investments with original maturities of three months or less, and bank overdrafts.

Bank overdrafts are shown as current liabilities within borrowings, in the Statement of Financial Position.

(h) Receivables

Trade receivables, which comprise amounts due from provision of services or the imposition of fines as a result of disciplinary action are recognised and carried at original invoice amount less an allowance for any uncollectible amounts. Normal terms of settlement are fourteen (14) days. The notional amount of the receivable is deemed to reflect fair value.

An allowance for doubtful debts is made when there is objective evidence that the Board will not be able to collect the debts. Bad debts are written off when identified.

(i) Property, Plant and Equipment

Property, plant and equipment are shown at cost or valuation, less accumulated depreciation and impairment losses.

Any property, plant and equipment donated to the Board are recognised at fair value at the date the Board obtains control of the assets.

Items with a value of \$5,000 or less are expensed in the year of acquisition and are maintained in a 'Portable and Attractive Assets Register'.

Additions

The cost of an item of property, plant and equipment is recognised as an asset if, and only if, it is probable that future economic benefits or service potential associated with the item will flow to the Board and the cost of the item can be measured reliably.

Disposals

Gains and losses on disposals are determined by comparing the proceeds with the carrying amount of the asset. Gains and losses on disposals are included in the income statement. When re-valued assets are sold, the amounts included in asset revaluation reserves, in respect of those assets, are transferred to retained earnings.

Depreciation

Depreciation is provided on a straight-line basis on all property, plant and equipment, at rates that will write off the cost (or valuation) of the assets to their estimated residual values over their useful lives. The useful lives and associated depreciation rates of major classes of assets have been estimated as follows:

Plant & equipment	10 years	(10%)
Furniture & Fittings	10 years	(10%)
Computer equipment & software	3 years	(33.3%)
Database Acquisition & Development	20 years	(5%)
Equipment held under finance lease	life of lease	



Surveyors Board of Queensland

Notes to and forming part of the Financial Statements 2016-2017

The residual value and useful life of an asset is reviewed, and adjusted if applicable, at each financial year-end.

Impairment

The carrying values of property, plant and equipment are reviewed for impairment at each reporting date, with the recoverable amount being estimated when events or changes in circumstances indicate that the carrying value may be impaired.

Impairment exists when the carrying value of an asset exceeds its estimated recoverable amount. The asset is then written down to its recoverable amount. For plant and equipment, impairment losses are recognised in the Statement of Comprehensive Income.

(j) Financial Assets

Held to Maturity Investments

Held to maturity investments are assets with fixed or determinable payments and fixed maturities that the Board has the positive intention and ability to hold to maturity. After initial recognition, they are measured at amortised cost using the effective interest method. Gains and losses when the asset is impaired or derecognized are recognized in the Statement of Comprehensive Income.

(k) Trade Creditors and Other Payables

Trade creditors and other payables represent liabilities for goods and services provided to the Board prior to the end of the financial year that are unpaid. These amounts are usually settled in thirty (30) days. The notional amount of the creditors and payables is deemed to reflect fair value.

(l) Deferred Income

The liability for deferred income is the unutilised amounts of registration, competency assessment and Professional Assessment Projects fees received in one financial year that in part relate to the next financial year. The services are usually provided within 12 months of receipt of the fees. Where the amount received is in respect of services to be provided over a period that exceeds 12 months after the reporting date or the conditions will only be satisfied more than 12 months after the reporting date, the liability may be discounted.

(m) Employee Benefits

Employee benefits comprise wages and salaries, annual, long service and accumulating but non-vesting sick leave, and contributions to superannuation plans.

Liabilities for wages and salaries expected to be settled within 12 months of Statement of Financial Report date are recognised in other payables in respect of employees' services up to the reporting date. Liabilities for annual leave in respect of employees' services up to the reporting date which are expected to be settled within 12 months of the Statement of Financial Position date are recognised in the provision for annual leave. Both liabilities are measured at the amounts expected to be paid when the liabilities are settled. Liabilities for accumulating but non-vesting sick leave are recognised when the leave is taken and are measured at the rates paid or payable.

The liability for long service leave is recognised in the provision for employee benefits and measured as the nominal value of payments due to employees as at the reporting date.



Surveyors Board of Queensland

Notes to and forming part of the Financial Statements 2016-2017

The Board pays contributions to staff nominated superannuation funds. Contributions are recognised in the income statement when they are due. The Board has no obligation to pay further contributions to these plans if the plans do not hold sufficient assets to pay all employee benefits relating to employee service in current and prior periods.

(n) Taxation

Income tax

The Board is exempt from income tax in Australia. Accordingly, there is no accounting for income tax or the application of tax effect accounting.

Goods and Services Tax (GST)

All items in the financial report are stated exclusive of GST, except for receivables and payables which are stated on a GST inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

The net amount of GST recoverable or payable is included as part of receivables or payables in the Statement of Financial Position.

(o) Leases

Operating lease

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term.

(p) Comparative figures

Comparative figures have been adjusted to conform to changes in presentation for the current financial year as required by accounting standards or as a result of changes in accounting policy.

(q) Issuance of Financial Statements

The financial statements are authorised by a resolution of the Board for issue by the Chairman and Executive Officer at the date of signing the Management Certificate.

(r) New standards and interpretations not yet adopted

The AASB has issued new and amended accounting standards and interpretations that have mandatory application dates for future reporting periods. The Board has reviewed the new standards and interpretations and determined that AASB 16 Lease will apply in 2019 and that the lease of the Board's office will have to be disclosed as a right to use asset from 2019.



3. Fees

	2017	2016
	\$	\$
Fees		
Application	34,724	41,650
Registration	16,377	24,848
Renewal	419,080	350,836
Late	1,270	2,117
Education and Assessment	37,291	38,416
Total	508,742	457,867

4. Wage Related Expenses

	2017 \$	2016 \$
Wage Related Expenses		
Salaries and Wages	307,164	303,513
Superannuation	33,060	32,920
Staff Travel and Accommodation	4,729	804
Workers Compensation Insurance	924	1,023
Total	345,877	338,260

5. Board Member Expenses

	2017 \$	2016 \$
Board Member Expenses		
Meeting Attendance Fees	22,840	23,240
Special Assignment Fees	37,375	31,180
Catering and Other Expenses	13,404	12,964
Travel and Accommodation	23,674	26,799
Total	97,293	94,183

6. Education and Assessment

	2017 \$	2016 \$
Education and Assessment		
PAP Expenses	1,656	1,337
Assessment of Overseas Qualifications	2,960	2,890
Competency Assessment Expenses	10,423	39,570
Competency Workshops	461	-
University Prizes	2,000	2,000
Destination Spatial	10,000	-
Surveyor Presentation Ceremony	-	5,457
Total	27,500	51,254



7. Complaints and Investigation

	2017	2016
	\$	\$
Complaints and Investigation		
Investigation Expenses	120,119	29,199
Consulting and Legal Fees	9,300	_
Total	129,419	29,199

8. Administration Expenses

	2017	2016
	\$	\$
Administration Expenses		
Audit Fees	4,950	4,950
Bad & Doubtful Debts	3,700	-
Bank Charges	4,616	4,311
Depreciation	9,290	9,326
Fringe Benefits Tax	1,644	2,968
Insurance	6,234	6,289
IT Expenses	31,572	23,766
Office Sundries/Staff Amenities	437	497
Postage & Courier	2,745	4,377
Printing	1,238	1,478
Stationery & Supplies	2,386	2,766
Telephone & Fax	5,217	5,232
SBQ - CRSBANZ Contribution	2,873	2,937
Total	76,902	68,897

9. Rent and Outgoings

	2017	2016
	\$	\$
Rent and Outgoings		
Rent	46,094	45,038
Cleaning	55	2,408
Electricity	2,510	2,417
Repairs and Maintenance		
Total	48,659	49,863
	·	

10. Cash and Cash Equivalents

	2017	2016
	\$	\$
Cash and Cash Equivalents		
Cash at Bank and on hand	39,833	12,217
Short-term Deposit QTC	910,975	898,732
Total	950,808	910,949



11. Trade and Other Receivables

	2017	2016
	\$	2010 \$
Trade and Other Receivables	Ψ	Ψ
Trade and Other Receivables	29,419	43,136
Less Provision for Doubtful Debts	(5,000)	(1,300)
Total	24,419	41,836
12. Plant and Equipment		
12. I faitt and Equipment		
	2017	2016
	\$	\$
Plant and Equipment: At cost		
Balance at 1 July	90,729	87,245
Additions	-	8,070
Disposals	-	(4,586)
Balance 30 June	90,729	90,729
Accumulated Depreciation		
Balance at 1 July	59,018	54,278
Additions	9,290	9,326
Disposals	-	(4,586)
Balance 30 June	68,308	59,018
Zamice 30 Jane	00,000	07,010
Net Carrying Amount	22,421	31,711
7 0		
13. Trade and Other Payables		
13. Trade and Other Payables	2017	2016
	2017	2016
Trade and Other Davidles	\$	\$
Trade and Other Payables Trade and Other Payables	23,807	21 624
Registration fees received in advance	297,567	31,634 251,230
Registration fees received in advance	321,374	282,864
	321,071	202,001
14. Provisions		
	2017	2016
	\$	\$
Provisions		
Current		
Employee entitlements		
Annual Leave	71,734	60,152
Long Service Leave	71 721	15,227
	71,734	75,379



Provisions (continued)

Non-Current Employee entitlements Annual Leave Long Service Leave

39,533	31,396
39,533	31, 396

15. Reconciliation of Operating Surplus to Net Cash from Operating Activities

Net Cash from Operating Activities		
	2017	2016
	\$	\$
Reconciliation of cash		
Net surplus/(deficit) for the year	(29.850)	(27,115)
Add/(subtract) non-cash items		
Depreciation of plant and equipment	9,290	9,326
Changes in assets and liabilities (Increase)/decrease in trade and other	17.417	(21.266)
receivables	17,417	(21,266)
(Increase)/decrease in other financial assets Increase/(decrease) in trade and other	-	5,000
payables	38,510	39,443
Increase/(decrease) in provisions	4,492	12,120
Net cash provided by (used in) operating	20.050	4= =00
activities	39,859	17,508



Surveyors Board of Queensland

Notes to and forming part of the Financial Statements 2016-2017

16. Commitments and Contingencies

a. Operating leases

The Board agreed terms for a three-year lease for office premises from 1 November 2014. There are no restrictions placed upon the lessee entering into this lease.

	2017	2016
	\$	\$
Operating Leases		
Lease expenditure commitments:		
Operating leases (non-cancellable)		
Not later than one (1) year	15,441	44,963
Later than one (1) year & not later than two (2) years	-	14,988
Later than two (2) years & not later than five (5) years	-	-
Later than five (5) years	-	_
	15,441	59,951

b. Contingencies

There are no know contingencies as at the date of this report.

c. Events after the Statement of Financial Position date

There have been no significant events after balance date.

17. Related parties and related party transactions

a. Board Members

Board Members in office during the year are disclosed in the annual report that accompanies these financial

b. Board Members' compensation

The Board Members are paid meeting sitting fees as approved by the Governor in Council. Special assignment fees are paid to Board Members if they are required to perform other duties approved by the Board.

During the year, travel expenses incurred by Board Members in fulfilling their roles were reimbursed to the Board Members if not paid direct by the Board.

c. Related party transactions

There were no payments to any related entities of the Board other than meeting fees and special assignment fees.



Surveyors Board of Queensland

Notes to and forming part of the Financial Statements 2016-2017

d. Key management personnel compensation

Key management personnel are those persons having authority and responsibility for planning, directing and controlling the activities of the Board, directly or indirectly.

Those persons having authority and responsibility for planning, directing and controlling the activities of the Board, directly or indirectly, during 2016/2017 were the Board members and the Board Executive Officer and Secretary, Mr Murray Fox. Board member remuneration is disclosed in Note 5.

The aggregate compensation made to other key management personnel is set out below.

	2017	2016
	\$	\$
Compensation Made to Key Personnel		
Short-term employee benefits	159,128	156,602
Post-employment benefits	-	-
Termination benefits		_
Total Compensation	159,128	156,602

18. Financial Instrument Risks

The Board has a series of policies to manage the risks associated with financial instruments including cash and cash equivalents. The main risks arising from the Board's financial instruments are interest rate risk, liquidity risk, and credit risk. The Board is risk averse and seeks to minimise exposure from its treasury activities. The Board's policies for managing each of these risks are summarised below.

a. Interest rate risk

The Board is exposed to interest rate fluctuations on its cash at bank and cash on deposit.

The Board actively monitors interest rates for cash at bank and on deposit to maximise interest income. As the Board's cash investments are of a short-term nature, interest rate hedges are not utilised.

The following table sets out the carrying amount, by maturity, of the financial instruments exposed to interest rate risk as at the reporting date.

2017	Weighted Average Interest Rate %	3 Months or Less	3 to 12 Months	Non- interest Bearing	TOTAL
Cash or Cash Equivalents					
Cash	0.10%	39,683			39,683
Short term investment	2.49%	910,975	-	-	910,975
Receivables	-	-	-	24,419	24,419
Financial Liabilities					
Payables	-	-	-	321,374	321,374



2016	Weighted Average Interest Rate %	3 Months or Less	3 to 12 Months	Non- interest Bearing	TOTAL
Cash or Cash Equivalents					
Cash	0.10%	12,217			12,217
Short term investment	2.85%	898,732	-	-	898,732
Receivables	-	-	-	41,836	41,836
Financial Liabilities					
Payables	-	-	-	282,864	282,864

b. Sensitivity analysis

A change of 50 basis points or half of one per cent in interest rates at the reporting date would, with all other variables held constant, have increased or decreased the Board's financial result and funds by the amounts shown below. The half of one per cent assumption has been determined to be a reasonably possible movement in interest rates over a 12-month period based on information from various financial institutions, review of movements over the last two years, and economic forecasters' expectations.

	Surplus		F	unds
	0.5%	0.5%	0.5%	0.5%
	Increase	(decrease)	increase	(decrease)
Variable rate instruments	4,493	4,493	4,493	4,493

c. Credit risk

Credit risk is the risk that a third party will default on its obligation to the Board, causing the Board to incur a loss. The Board has no significant concentrations of credit risk.

At the reporting date, the Board has a single credit risk exposure and at the year end 31% of the debt has been provided for.

	Gross 2017	Impairment 2017	Gross 2016	Impairment 2016
	\$	\$	\$	\$
Current	-	-	23,430	-
Past due 3 - 30 days	-	-	-	-
Past due 31 - 60 days	-	-	-	-
Past due 61 days plus	16,854	5,000	6,781	1,300
	16,854	5,000	30,211	1,300

d. Liquidity risk

Liquidity risk is the risk that Board will encounter difficulty raising liquid funds to meet commitments as they fall due. Prudent liquidity risk management implies maintaining sufficient cash, the availability of funding through an adequate amount of committed credit facilities and the ability to close out market positions. The Board regularly monitors cash flow requirements and maintains flexibility in funding via a commercial banking relationship.



In meeting its liquidity requirements, the Board maintains a target level of investments that must mature within the next 12 months.

19. Agency Transactions

The Board provides secretariat support to the Council of Reciprocating Surveyors Boards of Australia and New Zealand (CRSBANZ). Each Reciprocating Surveyors Board contributes a nominated amount towards the cost of the Secretariat, based on the number of licensed surveyors on their respective Register of Surveyors.

Contributions from the Reciprocating Boards have been receipted into, and outgoings expended from a separate CRSBANZ bank account and are recorded in a separate general ledger. These transactions and balances are not recognised in these financial statements but are disclosed by way of note.

CRSBANZ SECRETARIAT

Summary of Transactions for the year ended 30 June 2017

	2017	2016
	\$	\$
Opening Balance	24,372	17,894
Income	18,894	22,988
Less Expenditure	(2,685)	(16,510)
Closing Balance	40,581	24,372

CERTIFICATE OF SURVEYORS BOARD OF QUEENSLAND

These general purpose financial statements have been prepared pursuant to section 62(1) of the Financial Accountability Act 2009 (the Act), relevant sections of the Financial and Performance Management Standard 2009 and other prescribed requirements. In accordance with section 62(1)(b) of the Act we certify that in our opinion:

- a. the prescribed requirements for establishing and keeping the accounts have been complied with in all material respects; and
- b. the financial statements have been drawn up to present a true and fair view, in accordance with prescribed accounting standards, of the transactions of the Surveyors Board of Queensland for the financial year ended 30 June 2017 and of the financial position of the Board at the end of that year; and
- c. these assertions are based on an appropriate system of internal control and risk management processes being effective, in all material respects, with respect to financial reporting throughout the reporting period.

Peter J Sippel B.App.Sc (Surv) Chairman

31 July 2017

Murray A Fox B.Bus (Accy) Executive Officer 31 July 2017

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INDEPENDENT AUDITOR'S REPORT TO THE SURVEYORS BOARD OF QUEENSLAND

Report on the Financial Report

I have audited the accompanying financial report of Surveyors Board of Queensland, which comprises the statement of financia! position as at 30 June 2016, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and certificates given by the Chairman and Executive Officer of the Board.

The Board's Responsibility for the Financial Report

The Board is responsible for the preparation of the financial report that gives a true and fair view in accordance with prescribed accounting requirements identified in the Financial Accountability Act 2009- and the Financial and Performance Management Standard 2009, including compliance with Australian Accounting Standards. The Board's responsibility also includes such internal control as the Board determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on the audit. The audit was conducted in accordance with the Auditor-General of Queensland Auditing Standards, which incorporate the Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit is planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation of the financial report that gives a true and fair view in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control, other than in expressing an opinion on compliance with prescribed requirements. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Board, as well as evaluating the overall presentation of the financial report including any mandatory financial reporting requirements approved by the Treasurer for application in Queensland.

I believe that the audit evidence obtained is sufficient and appropriate to provide a basis for my audit opinion.

Independence

In conducting our audit, we have complied with the independence requirements of the Auditor-General Act 2009.

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PKF Hacketts



Opinion

In accordance with s.40 of the Auditor-General Act 2009 -

- (a) I have received all the information and explanations which I have required; and
- (b) in my opinion -
 - the prescribed requirements in relation to the establishment and keeping of accounts have been complied with in all material respects; and
 - (ii) the financial report presents a true and fair view, in accordance with the prescribed accounting standards, of the transactions of the Surveyors Board of Queensland for the financial year 1 July 2015 to 30 June 2016 and of the financial position as at the end of that year.

PKF Hacketts Audit

Cameron Bradley

Partner

Dated at Brisbane, 5 August 2016.



Compliance checklist 2 annual report

Summary of requirement		Basis for requirement	Annual report reference
Letter of compliance	A letter of compliance from the accountable officer or statutory body to the relevant Minister(s)	ARRs – section 8	2
Accessibility	Table of contents Glossary	ARRs – section 10.1	1 5
	Public availability	ARRs – section 10.2	42
	Interpreter service statement	Queensland Government Language Services Policy ARRs – section 10.3	1
	Copyright notice	Copyright Act 1968 ARRs – section 10.4	1
	Information Licensing	QGEA - Information Licensing ARRs – section 8.5	1
General Information	Introductory Information	ARRs – section 11.1	3-8
	Agency role and main functions	ARRs – section 11.2	5-8
	Operating environment	ARRs – section 11.3	9
Non-financial performance	Government objectives for the community	ARRs – section 12.1	14
	Other whole-of-government plans / specific initiatives	ARRs – section 12.2	3-17
	Agency objectives and performance indicators	ARRs – section 12.3	3-17
	Agency service areas, service standards and other measures	ARRs – section 12.4	3-17
Financial performance	Summary of financial performance	ARRs – section 13.1	16
Governance – management and structure	Organisational structure	ARRs – section 14.1	6
	Executive management	ARRs – section 14.2	8
	Government bodies	ARRs – section 14.3	-
	Public Sector Ethics Act 1994	Public Sector Ethics Act 1994 (section 23 and Schedule) ARRs – section 14.4	17
	Queensland public service values	ARRs – section 14.5	-

Summary of requ	uirement	Basis for requirement	Annual report reference
Governance – risk management and accountability	Risk management	ARRs – section 15.1	16
	Audit committee	ARRs – section 15.2	16
	Internal Audit	ARRs – section 15.3	16
	External scrutiny	ARRs – section 15.4	-
	Information systems and recordkeeping	ARRs – section 15.5	17
Governance – human resources	Workforce planning and performance	ARRs – section 16.1	17
	Early retirement, redundancy and retrenchment	Directive No.11/12 Early Retirement, Redundancy and Retrenchment	17
		ARRs – section 16.2	
Open Data	Consultancies	ARRs – section 17.0 ARRs – section 34.1	17
	Overseas travel	ARRs – section 17.0 ARRs – section 34.2	17
	Queensland Language Services Policy	ARRs – section 17.0 ARRs – section 34.3	-
	Government bodies	ARRs – section 17.0 ARRs – section 34.4	-
Financial statements	Certification of financial statements	FAA – section 62 FPMS – section 42, 43 and 50 ARRs – section 18.1	37
	Independent Auditors Report	FAA – section 62 FPMS – section 50 ARRs – section 18.2	38

FAA Financial Accountability Act 2009 FPMS Financial and Performance Management Standard 2009

FPMS Financial and Performance Management Standard 2009

ARRs Annual report requirements for Queensland Government agencies



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